

under the present bill, we take the business inventory second, on the second year of implementation and livestock the third year. It simply changes within the current language of the bill the position of livestock to the second year of implementation. I might possibly buy the bill if it was changed to this because we are riding under a threat continually that under that third year with a new legislative body, it will not be funded for replacement of the livestock under the Legislature. The livestock today and the cattle industry of the state is the most depressed segment, can least afford and is totally unable to pass the personal property tax on to its customers. The livestock industry's customers are the chain stores, the packers, and the packers buying direct. The farmer is in no position to price it to them at the present time. I, therefore, feel it is imperative that we reverse these positions and take care of agriculture first if this bill is to pass. Now I understand there a few lobbying groups, if they are writing the laws of the state, agreed that the farmers should come in third place with their livestock. They sold out the farmers in their agreement. They are saying, you can wait two years in the cattle even though you are going broke now. Is this body obligated to arrangements that were made by a few lobbying groups, the stockgrowers, the Farm Bureau, the Livestock Feeders or are we obligated to look out for our constituents which are the farmers? I feel that if this body is responsible to the farmers that we should overlook the negotiated agreement and since this bill is sailing like a greased pig, that we should at least put the farmers in second place and take care of the livestock industry which is in the most serious trouble probably of any segment of our state's economy. I plead to this body to look at its action before, to place the livestock industry in second place and pass this bill out with livestock taken care of. We are running the risk we will not be funded on the third year by the future Legislature, by having it in third place. We are giving the farmers a piece of candy with their farm equipment taken off and three years down the line maybe on the livestock. I just can't believe that the farmers in this Legislature are going to set by and vote for the livestock to be in third place and how they are going to explain it to their constituents when they get home. I ask them how they are going to do this and explain it when they get home. I further feel the bill as such without amendment is being used as a replacement for the totally unfair property tax system to feed the farmers and business a piece of candy for a real replacement of which I have following this in LB 192 to totally replace the property tax support of education with an adjusted gross income tax, which would be real relief to agriculture. I can't buy...

PRESIDENT: One minute, Senator.

SENATOR BURROWS: ...watching a substitute measure which is not aimed primarily at agriculture but secondarily at it coming in to give a little bit of relief to say we solved the problem when the farmers in this state are getting eaten up alive by property tax. When it's taking as high as 10, 20% of their incomes and in a drouth year sometimes as high as 100% of their income, when we are getting no real relief on this thing. I hope that this body would consider and readjust the priorities of this bill and shift the livestock which has the greatest need in this state into the second place as far as relief under this bill. That's what this amendment does. Thank you.